

--- 5 Pounds - Series "C" - 1935 - Black - COUPON - scanned at 65% scale ---

--- Recess printed - design is 116 x 61 mm. - *with 4 mm. blue control numbers* ---

--- fine roulette - with nine 1/2 pound coupons and 19__ stub ---

["Canadian Revenue Newsletter" - No. 50 - of September 2005 - by Chris Ryan]

In 1938, the Revenue Department had considered issuing 'plug tobacco' stamps in higher denominations but elected to continue with the existing 'coupon stamps' due to the low demand for larger packages. Once this decision had been finalized, BABN produced a 5 pound, Series C 'coupon stamp' in April of that year."

The Series "C" one pound black coupon stamps carry the hidden letters "B-W" which date this die as approved in mid-1935. BABN records indicate that the plate was prepared for 10 stamps - (probably 2 x 5).

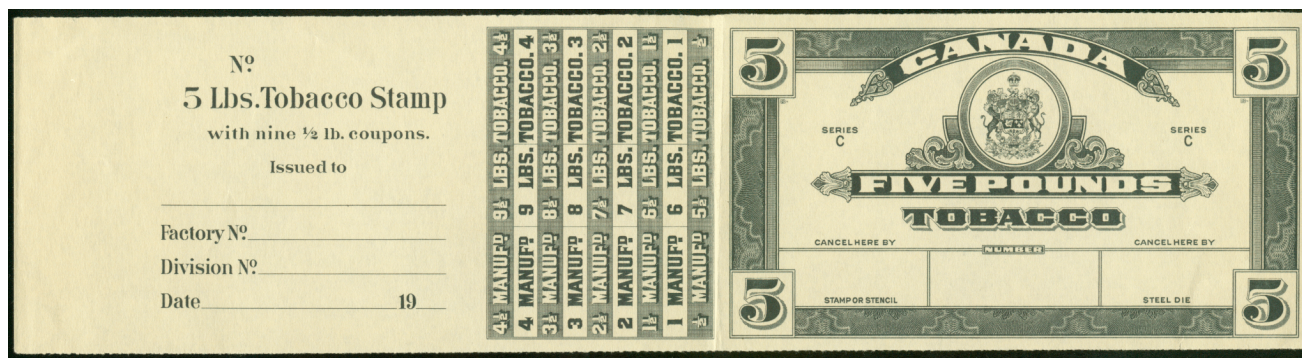
The catalogue lists this recess printed five pound black Series "C" Coupon stamp as:

RM-391 - 5 pounds, black, fine roulette, on horizontal mesh wove - *4 mm. blue controls*,
with nine 1/2 pound coupons and a 19__ stub



★**RM-391** - 5 pounds, black, *fine roulette*, control number **0045758**,
roller cancelled **1-10-D** by "Macdonald Tobacco", Montreal

0013799	RM-391	clipped at 6 pounds, black, fine roulette - ex Brandom catalogue
0045758 ★	RM-391	clipped at 5 pounds, black, fine roulette, rolled 1-10-D by Macdonald Tobacco
0046584	RM-391	clipped at 5 pounds, black, fine roulette, rolled 1-10-D by Macdonald Tobacco
0068376	RM-391	clipped at 5 pounds, black, fine roulette, rolled 1-10-D by Macdonald Tobacco



★**RM-391n** - 5 pounds, black, fine roulette, CWCS, without control numbering,
with nine 1/2 pound coupons and a 19__ stub - scanned at 65% scale

When the Budget of June 23rd 1942, while retaining the *excise duty* at 35¢ per pound, imposed an added *excise tax* of 1¢ per ounce, or fraction thereof, “Macdonald Tobacco” stamped their remaining sheets of **RM-391** with a 10 mm. fancy red Roman **80** as **RM-424** or with a purple **80** as **RM-425**†. The collection *does not contain* these items.

Probably the red surcharge was used for stock *on-hand* when the Budget was tabled, and the purple surcharge was used for sheets obtained under the Budget.

The first item below is *from the collection of Chris Ryan*



RM-424 - 80 on 5 pounds, black, *fine roulette*, control number **0077088**,
roller cancelled **1-10-D** by “Macdonald Tobacco”, Montreal

0077088

RM-424

80 on 5 pounds, fine roulette, rolled **1-10-D** by Macdonald Tobacco

0090317

RM-424

80 on 5 pounds, fine roulette, rolled **1-10-D** by Macdonald Tobacco -
from the collection of Fritz Angst

When the Budget of March 3rd 1943 doubled the *excise tax* to 2¢ per ounce, or fraction thereof, Macdonald Tobacco stamped **RM-391** with an 8 mm. fancy Roman **1.60** as **RM-449**, or with a 10 mm. Roman **1.60** as **RM-450**. The collection *does not contain*, and I have *not seen* copies of these items.

File path is [c:\CR - STAMPS \ RM_STAMPS \ COUPON \ 1935 - Series C \ 5 pounds],
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